

## **EXHIBIT 2**

**JACK YANG**

Date of Hire: 5/27/2003

Comprehensive Compensation and Benefits Statement  
February 27, 2009**EARNINGS AND AWARDS**

2008 Base Salary, as of 12/31/08 \$ 500,016

**2009 Base salary, effective March 1, 2009 : \$ 500,016**

2008 Tax Refund \$ 1,524,790

Refund is an estimated amount. If actual refund deviates materially from estimate, other compensation will be fairly adjusted. Refund is expected to be received in approximately 4 months.

Loan Forgiven in 2009 as part of bonus: \$ 500,000

## 2008 Other Awards

- 401K Match \$ 3,842
- Defined Benefit \$ 86,074

## 2008 Deferred Compensation

- Retention Award \$ 500,000

Highland's Hedge Funds and Private Equity funds, for a variety of reasons, largely preclude redemptions and Highland Capital Management, L.P. may or may not be in a position to provide a cash equivalent upon triggering of any employee specific monetization. Therefore for this deferred compensation award and any previous awards of Option IT and STIP, Employee agrees to accept payment in kind settlement of any monetization if necessary. \_\_\_\_\_ (Please Initial)

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**2008 Total Earnings and Awards \$ 3,114,722**
**HIGHLAND PAID BENEFITS**

Medical \$ 16,141

Dental \$ 1,230

Basic and Dependent Life Insurance/AD&amp;D \$ 598

Short Term Disability and Long Term Disability \$ 435

Executive LTD \$ 1,260

Daily Catered Lunches \$ 3,370

Blackberry \$ 1,440

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**2008 Estimated Total Value of Highland Paid Benefits \$ 24,473**


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**TOTAL COMPENSATION PACKAGE \$ 3,139,195**


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**Waiver and Release Payments in 2008 \$ 30,000**
**ACCEPTED AND AGREED:**


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**John Yang**


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**Date**